

Maine Revised Statutes
Title 36: TAXATION
Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS

§151-C. TAXPAYER ADVOCATE

1. Appointment. The Commissioner of Administrative and Financial Services shall hire the taxpayer advocate as an employee of the bureau. The taxpayer advocate need not be an attorney.

[2011, c. 694, §5 (AMD) .]

2. Duties and responsibilities. The duties and responsibilities of the taxpayer advocate are to:

A. Assist taxpayers in resolving problems with the bureau; [2011, c. 439, §4 (NEW); 2011, c. 439, §12 (AFF).]

B. Identify areas in which taxpayers have problems in dealings with the bureau; [2011, c. 439, §4 (NEW); 2011, c. 439, §12 (AFF).]

C. Propose changes in the administrative practices of the bureau to mitigate problems identified under paragraph B; and [2011, c. 439, §4 (NEW); 2011, c. 439, §12 (AFF).]

D. Identify legislative changes that may be appropriate to mitigate problems identified under paragraph B. [2011, c. 439, §4 (NEW); 2011, c. 439, §12 (AFF).]

[2011, c. 439, §4 (NEW); 2011, c. 439, §12 (AFF) .]

3. Annual report. Beginning in 2012, the taxpayer advocate shall prepare and submit by August 1st an annual report of activities of the taxpayer advocate to the Governor, the assessor and the joint standing committee of the Legislature having jurisdiction over taxation matters.

[2011, c. 439, §4 (NEW); 2011, c. 439, §12 (AFF) .]

4. Investigation. The taxpayer advocate may investigate complaints affecting taxpayers generally or any particular taxpayer or group of taxpayers and, when appropriate, make recommendations to the assessor with respect to these complaints. The assessor shall provide a formal response to all recommendations submitted to the assessor by the taxpayer advocate within 3 months after submission to the assessor.

[2011, c. 439, §4 (NEW); 2011, c. 439, §12 (AFF) .]

5. Response. The assessor shall establish procedures to provide for a formal response to all recommendations submitted to the assessor by the taxpayer advocate.

[2011, c. 439, §4 (NEW); 2011, c. 439, §12 (AFF) .]

SECTION HISTORY

2011, c. 439, §4 (NEW). 2011, c. 439, §12 (AFF). 2011, c. 694, §5 (AMD) .

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